This listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS:

Claim 1 (canceled).

Claim 2. (original): A structure of a non-volatile flash memory that is a NOR type non-volatile flash memory, which provides floating gates and a common source line, wherein:

the difference (a-b) between a region "a" overlapped one of drains and one of said floating gates in a memory cell, and a region "b" overlapped a source and one of said floating gates in said memory cell is 0.02µm or more.

Claims 3 and 4 (canceled).

Claim 5. (original): A structure of a non-volatile flash memory that is a NOR type non-volatile flash memory, which provides floating gates and a common source line in accordance with claim 2, wherein:

said source is composed of first sources and a second source, and said first sources and said second source are formed in a state that said first and second sources are contacted with one another, and said first sources are formed at regions overlapped with said floating gates.

Claim 6 (canceled).

Claim 7. (original): A structure of a non-volatile flash memory that is a NOR type non-volatile flash memory, which provides floating gates and a common source line in accordance with claim 5, wherein:

the impurity concentration of said second source is higher than that of said first sources.

Claim 8 (Canceled).

Claim 9. (original): A structure of a non-volatile flash memory that is a NOR type non-volatile flash memory, which provides floating gates and a common source line in accordance with claim 5, wherein:

said source composed of said first and second sources is formed in a state that said first and second sources are unified.

Claims 10-15 (canceled).

Add the following new claims:

Claim 16. (new): The structure of claim 2, wherein "a" is more than 0.03 μm and "b" is less than 0.01 μm.

Claim 17. (new): The structure of claim 2, wherein (a-b) is more than 0.05 μm.